

Presentment Date and Time: August 29, 2013 at 12:00 p.m. (ET)

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*Counsel for the Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|---|---|------------------------|
| ----- |) | |
| In re: |) | Case No. 12-12020 (MG) |
| |) | |
| RESIDENTIAL CAPITAL, LLC, <u>et al.</u> , |) | Chapter 11 |
| |) | |
| Debtors. |) | Jointly Administered |
| ----- |) | |

**NOTICE OF PRESENTMENT OF PROPOSED ORDER GRANTING
DEBTORS' FOURTEENTH OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

PLEASE TAKE NOTICE that on July 3, 2013, the debtors and debtors in possession in the above-captioned cases (collectively, the “Debtors”)¹ filed the *Debtors’ Fourteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* [Docket No. 4148] (the “Omnibus Objection”).

PLEASE TAKE FURTHER NOTICE that for the matters relating to the Omnibus Objection, the Debtors will present the proposed *Order Granting Debtors’ Fourteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* (the “Proposed Order”),

¹ The names of the Debtors in these cases and their respective tax identification numbers are identified on Exhibit 1 to the Affidavit of James Whitlinger, Chief Financial Officer of Residential Capital, LLC, in Support of Chapter 11 Petitions and First Day Motions [Docket No. 6] (the “Whitlinger Affidavit”).

annexed hereto as Exhibit 1, to the Honorable Martin Glenn, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, Room 501, for signature on **August 29, 2013 at 12:00 p.m. (Prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that a copy of the Omnibus Objection and Proposed Order may be obtained via PACER at <http://www.nysb.uscourts.gov> or from the Debtors' restructuring website at www.kccllc.net/rescap.

Dated: August 27, 2013
New York, New York

/s/ Norman S. Rosenbaum
Gary S. Lee
Norman S. Rosenbaum
Jordan A. Wishnew
MORRISON & FOERSTER LLP
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*Counsel for the Debtors and
Debtors in Possession*

EXHIBIT 1

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|---|---|------------------------|
| In re: |) | |
| |) | Case No. 12-12020 (MG) |
| |) | |
| RESIDENTIAL CAPITAL, LLC, <u>et al.</u> , |) | Chapter 11 |
| |) | |
| Debtors. |) | Jointly Administered |
| |) | |

**ORDER GRANTING DEBTORS' FOURTEENTH OMNIBUS OBJECTION TO
CLAIMS (NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

Upon the fourteenth omnibus claims objection, dated July 3, 2013 (the “Fourteenth Omnibus Claims Objection”),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the No Liability Tax Claims on the grounds that each No Liability Tax Claim represents a tax obligation for which the Debtors have no liability, all as more fully described in the Fourteenth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Fourteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Fourteenth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Fourteenth Omnibus Claims Objection having been

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Fourteenth Omnibus Claims Objection.

provided, and it appearing that no other or further notice need be provided; and upon consideration of the Fourteenth Omnibus Claims Objection and the Declaration of Deanna Horst in Support of Debtors' Fourteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims), annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Fourteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fourteenth Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Fourteenth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that, each No Liability Tax Claim listed on Exhibit A annexed hereto is hereby disallowed and expunged as indicated on Exhibit A; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is authorized and directed to expunge from the claims register the No Liability Tax Claims identified on the schedule annexed as Exhibit A hereto pursuant to this Order; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Fourteenth Omnibus Claims Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A annexed to this Order, and the Debtors' and all party in interest's rights to object on any basis are expressly reserved with respect to any such claim not listed on Exhibit A annexed hereto, and any claim that is listed on Exhibit A to the extent this Court grants any claimant leave to amend its No Liability Tax Claim under section 502(d) of the Bankruptcy Code; and it is further

ORDERED that this Order shall be a final order with respect to each of the No Liability Tax Claims identified on Exhibit A, annexed hereto, as if each such No Liability Tax Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2013
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|---|---|--------------|------------|--|--|----------------------|---|
| 1 | TREASURER OF CITY OF CHESAPEAKE 306 CEDAR RD CHESAPEAKE, VA 23322 | 779 | 09/27/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$44.76 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 2 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2490 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,243.07 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 3 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2498 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,990.27 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 4 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2489 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,573.71 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 5 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2491 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,429.54 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 6 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2493 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,573.74 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|--|----------------------|---|
| 7 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2494 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,169.78 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 8 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2495 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,266.23 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 9 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2503 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,437.23 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 10 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2504 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$909.47 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 11 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2505 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,989.30 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 12 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2506 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,967.26 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------------------|----------------------|--|
| 13 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2507 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$641.96 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 14 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2508 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$577.69 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 15 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2510 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,056.51 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 16 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2511 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,272.06 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 17 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2513 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,481.63 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 18 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2485 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$3,200.61 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|--|----------------------|---|
| 19 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2488 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,220.98 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 20 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2497 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,205.16 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 21 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2499 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$46.70 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 22 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2500 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,560.82 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 23 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2501 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,237.94 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 24 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2502 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,562.50 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|--|----------------------|--|
| 25 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2486 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,345.18 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 26 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2487 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,802.57 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 27 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2492 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,277.41 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Funding Company, LLC | 12-12019 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 28 | Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226 | 2512 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,337.74 Secured \$0.00 Priority \$0.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 29 | UNION TOWNSHIP UNION 103 S SECOND ST DIANE REIGLE TAX COLLECTOR LEWISBURG, PA 17837 | 1493 | 10/22/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,394.09 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 30 | VENTURA COUNTY TAX COLLECTOR ATTN BANKRUPTCY 800 S VICTORIA AVE VENTURA, CA 93009-1290 | 6213 | 11/30/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$375.83 Priority \$0.00 General Unsecured | GMAC Mortgage USA Corporation | 12-12031 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|-----------------------------|----------------------|--|
| 31 | WATERTOWN CHARTER TOWNSHIP 12803 S WACOUSTA RD TREASURER WATERTOWN CHARTER GRAND LEDGE, MI 48837 | 5781 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$8,686.41 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 32 | WAYNE COUNTY WAYNE COUNTY TAX COMMISSIONER 341 E WALNUT ST JESUP, GA 31546 | 2169 | 11/05/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$773.28 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 33 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5953 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$8,660.43 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 34 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5978 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$7,342.98 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 35 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5982 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$6,058.81 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 36 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5983 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$178.40 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|--|--------------|------------|---|-----------------------------|----------------------|--|
| 37 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5984 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,242.55 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 38 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5987 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$100.59 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 39 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5991 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$14,019.64 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 40 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5975 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$726.07 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 41 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5977 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,173.03 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 42 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5979 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$3,389.06 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|--|--------------|------------|--|-----------------------------|----------------------|--|
| 43 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5980 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$3,014.62 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. |
| 44 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5954 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$3,547.01 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 45 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5955 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$411.81 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 46 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5956 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$18.44 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 47 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5974 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$4,984.04 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 48 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5981 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$2,518.68 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|--|--------------|------------|---|--------------------------------------|----------------------|---|
| 49 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5985 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$4,209.39 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 50 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5988 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$51,834.91 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 51 | Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226 | 5989 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$3,843.69 Secured \$0.00 Priority \$0.00 General Unsecured | Residential Capital, LLC | 12-12020 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 52 | WEXFORD TOWNSHIP WEXFORD COUNTY TREASURER PO BOX 293 CADILLAC, MI 49601 | 4230 | 11/09/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$7,889.08 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 53 | YUMA COUNTY YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364 | 5370 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,445.36 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan. |
| 54 | YUMA COUNTY YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364 | 5368 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$726.76 Priority \$0.00 General Unsecured | PATI Real Estate Holdings, LLC | 12-12047 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|-----------------------|----------------------|---|
| 55 | YUMA COUNTY YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364 | 5375 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,402.36 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 56 | YUMA COUNTY 410 MAIDEN LN STE C YUMA COUNTY TREASURER YUMA, AZ 85364 | 5376 | 11/19/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$875.04 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold. |
| 57 | #N/A | #N/A | #N/A | #N/A Administrative Priority #N/A Administrative Secured #N/A Secured #N/A Priority #N/A General Unsecured | #N/A | #N/A | #N/A |